

**274.3 Exercise of powers — construction.**

1. The board of directors of a school district shall operate, control, and supervise all public schools located within its district boundaries and may exercise any broad and implied power, not inconsistent with the laws of the general assembly and administrative rules adopted by state agencies pursuant thereto, related to the operation, control, and supervision of those public schools.

2. Notwithstanding [subsection 1](#), the board of directors of a school district shall not have power to do any of the following:

a. Levy any tax unless expressly authorized by the general assembly.

b. Charge elementary and secondary school students or the students' families a mandatory fee except as expressly authorized by the general assembly.

c. Adopt or enforce a policy that would unreasonably interfere with the duties and responsibilities of a local, state, or federal law enforcement agency.

3. [This chapter](#), [chapter 257](#), [chapter 257B](#), and [chapters 275 through 301](#), and other statutes relating to the boards of directors of school districts and to school districts shall be liberally construed to effectuate the purposes of [subsection 1](#).

4. If the power or authority of a school district conflicts with the power and authority of a municipal corporation, county, or joint county-municipal corporation government, the power and authority exercised by a municipal corporation, county, or joint county-municipal corporation government shall prevail within its jurisdiction.

[2017 Acts, ch 125, §1](#)